

TENNESSEE STATE BOARD OF EQUALIZATION  
ASSESSMENT APPEALS COMMISSION

Appeal of:	EAST SIDE CHURCH OF CHRIST	)	
	Map 072-13-0, Parcel 383	)	Davidson
	Claim of exemption	)	County

ORDER ON REVOCATION OF EXEMPTION  
ORDER PRESERVING ISSUE OF ASSESSED VALUE

Statement of the case

This is an appeal by the property owner from the initial decision and order of the administrative judge who recommended the property tax exemption for the subject property be revoked, effective January 1, 2004. The appeal was heard in Nashville on December 15, 2005, before Commission members Stokes (presiding), Wade and White.<sup>1</sup> The property owner was represented by its attorney, Mr. Greg Hardeman, the assessor participated through Assistant Metro Attorney Margaret Darby, and the State Board exemption designee responsible for initial determinations in exemption cases, Ms. Sabrina Williams, also participated at the hearing.

Findings of fact and conclusions of law

The subject property is a church building located at 2518 Gallatin Road in Nashville. It was approved for a religious use property tax exemption in 1985 pursuant to an application by the owner, East Side Church of Christ, which stated the property was used for "worship and Bible classes." In 1999 services were moved to another building, at 901 Dalebrook Lane, which had been donated to the church, and use of the subject Gallatin Road property became irregular or sporadic. The church began to try to sell the property, it allowed Nashville Auto Diesel College to use the parking lot, and utility services at the site were discontinued. Although, according to the church, the church was still used for storage and the grounds were used for benefit yard sales and gospel singing, the building fell into extreme disrepair and its blight was the subject of an article in the local newspaper. Authorities declared it unfit for habitation, and the assessor sought revocation of its exemption.

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<sup>1</sup> Mr. Wade sat for an unavailable member as an alternate designated pursuant to Tenn. Code Ann. §4-5-302.

In 2004 the Board found probable cause to revoke the exemption on the basis that the exempt use had been abandoned, and the church requested a hearing. The Board administrative judge after a hearing determined that indeed the exemption should be revoked effective January 1, 2004, and the church appealed to the Assessment Appeals Commission. Pastor Jack Wooten testified that the church continued to use the property for storage and events on the grounds, though not for its principal worship services. He further stated that the church was now being renovated and the congregation hoped to return to it in 8-10 months.

Mr. Hardeman argues that uses of the property have continued, albeit irregularly, and he cites case law holding that once exemption is approved for property, it may not be returned to the tax roll unless there has been nonexempt use. *Kopsombut-Myint Buddhist Center v. State Board of Equalization*, 728 S. W. 2d 327 (Tenn. 1987). The Commission finds that the *Buddhist Center* case and an earlier case on which it ultimately relies, *Mid-State Baptist Hospital, Inc. v. City of Nashville*, involved property or portions of property which were temporarily idled and not that which has been abandoned.<sup>2</sup> It is true that as of the date of the Commission hearing, the church had begun renovations with intentions to return to the Gallatin Road property, but these intentions were formed some years after the church left Gallatin Road to worship elsewhere, and after efforts to sell the property did not go as planned. In this interim, the only uses of the property were either by nonexempt users, or sporadic uses far removed from the "worship and Bible classes" approved in the original application for exemption.

#### ORDER

By reason of the foregoing it is ORDERED, that the initial decision and order of the administrative judge is affirmed and the exemption is revoked effective January 1, 2004. During the pendency of these proceedings, and in the absence of a regular assessment of this property for tax years 2004 and 2005, the church has had no opportunity to seek review of the assessment upon which its tax liability will depend for 2004 and 2005. Accordingly, the church will be given the opportunity to present evidence and arguments regarding the proper assessment, should it desire to do so, after the assessor provides the church written notice of the assessments for 2004 and 2005.

This order is subject to:

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<sup>2</sup> *Mid-State Baptist Hospital, Inc. v. City of Nashville*, 366 S. W. 2d 769 (Tenn. 1963).


1. Reconsideration by the Commission, in the Commission's discretion.

Reconsideration must be requested in writing, stating specific grounds for relief and the request must be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.

2. Review by the State Board of Equalization, in the Board's discretion. This review must be requested in writing, state specific grounds for relief, and be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.
3. Review by the Chancery Court of Davidson County or other venue as provided by law. A petition must be filed within sixty (60) days from the date of the official assessment certificate which will be issued when this matter has become final.

Requests for stay of effectiveness will not be accepted.

DATED: Mar. 3, 2006

  
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Presiding member

ATTEST:

  
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Executive Secretary

cc: Mr. Greg Hardeman, Esq.  
Ms. Jo Ann North, Assessor  
Ms. Sabrina Williams, Staff Attorney